

# Douglas County FY 2016-17 Tentative Budget

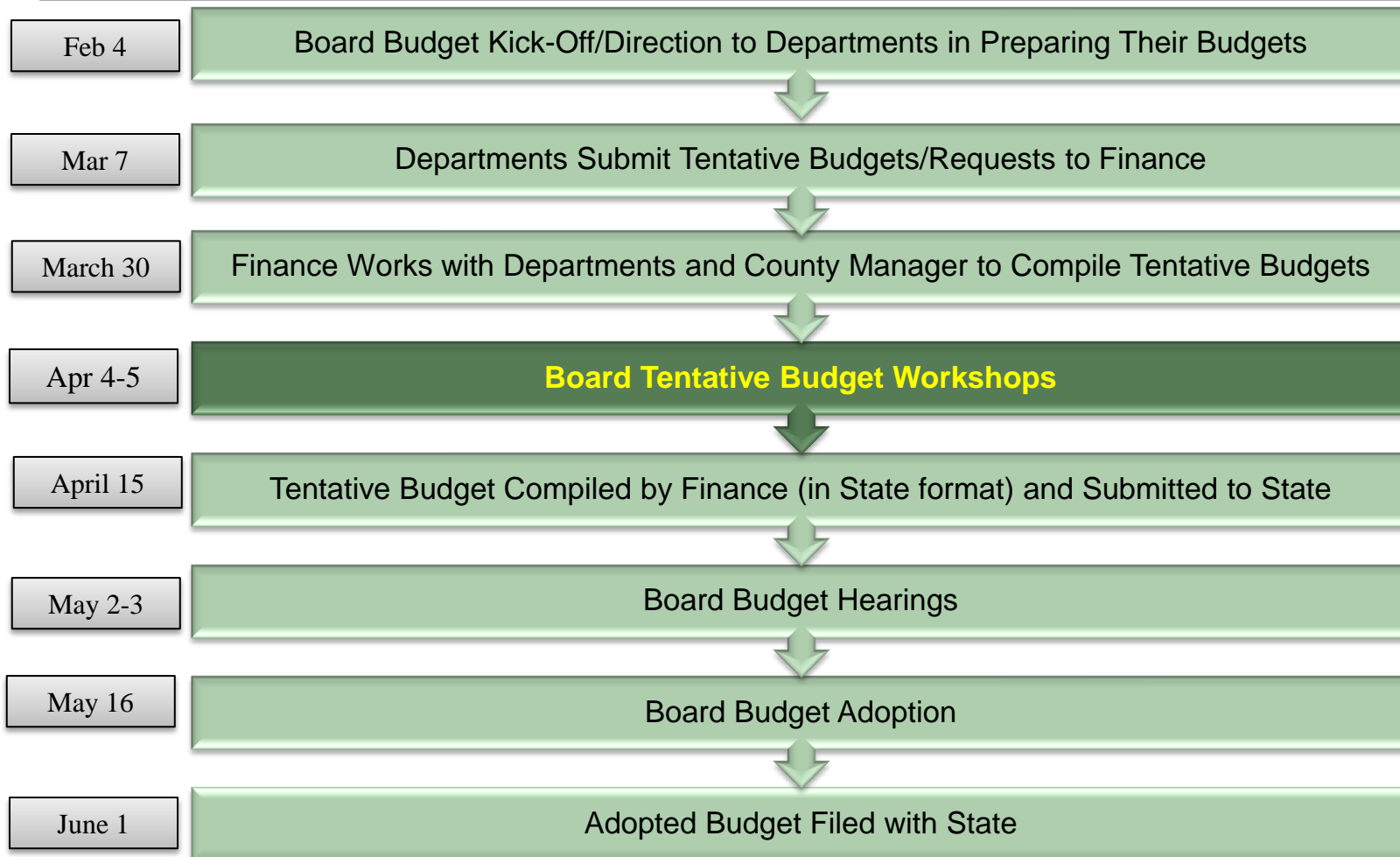
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Board of County Commissioners  
Tentative Budget Workshop



*April 4, 2016*

# Budget Development Process





# Agenda

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- Summary of Budget Policies and Directives
- Economic Indicators
- Financial Overview
- Tentative Fiscal Year 2016-17 Budget:
  - General Fund
  - Road and Transportation Funds
  - Redevelopment Agency Funds
  - Special Revenue Funds
  - Internal Services Funds
  - Capital Construction Funds
  - Debt Service Fund



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# Summary of Budget Policies and Directives



# Budget Policies

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- Structurally Balanced Budget Policy
  - County shall maintain a structurally balanced budget, with *recurring* revenues equal to or exceeding *recurring* expenditures
- Fund Balance Policy
  - General Fund and Special Revenue Funds:
    - Fund balances to be budgeted at least 8.3% of annual operating expenses
    - Fund balances in excess of 8.3% may be used for *one-time* expenditures, and budgeted in “Board Designated” line item. Subject to Board approval budget will be transferred to the appropriate line item for expenditure
  - Enterprise and Other Restricted Funds
    - Full cost of providing services supported by each fund
- Contingency Policy
  - Appropriate contingency level to be between 1.5% and 3.0%, with unused contingency to carry forward to next fiscal year



# Budget Directives

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## □ Balancing County Funds

- The General Fund and Special Revenue Funds shall be balanced, with operating expenditures equal to or less than projected operating revenue
- Enterprise and other restricted funds are to have the full cost (direct and indirect) of providing services supported by each fund

## □ Revenues

- County will maximize General Fund (operating) Property Tax Rate.
- County will continue to recover General Fund costs for services provided from the Towns and Federal grants where feasible through its Cost Allocation Plan
- County will budget revenues responsibly, based on recent trend data, as well as information provided by the State and Departments and other economic data



# Budget Directives

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## □ Personnel Costs

- No new personnel included in budgets unless justified and endorsed by the County Manager, vetted through Priority Based Budgeting Model and approved by the Board (requests due to County Manager February 26 ,2016)
- Salaries for employees currently compensated at a rate under the minimum of the new range based on the compensation study will be increased to minimum of the range if financially feasible
- Personnel budgets will be based on county labor contract agreements or resolutions approved by the Board
- The County will evaluate health insurance premiums in conjunction with efforts to reduce and stabilize health insurance costs
- The County's costs toward the State's retiree health insurance plan are borne by the fund from which the retiree was paid while an employee of the County



# Budget Directives

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## □ Services and Supplies

- No increase in total departmental Services and Supplies budgets from the current year (FY15-16) total adopted budget should be included in budgets
- Requests for authorization to increase the total adopted budget above the FY15-16 adopted amount are due to the County Manager by February 26, 2016
- Departments should review line items that have been historically over budgeted and under expended
- Departments should review Priority Based Budgeting model for possible cost savings or revenue maximization



# Budget Directives

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## □ Capital Outlay/Projects

- Capital assets are assets acquired for use of operations and have an estimated useful life of longer than one year.
- General Fund Departments – do not include capital outlay items in your budget within the General Fund
- Other Funds – Provide a detailed explanation in the narrative portion of the budget, including funding source, and complete a Construction In Progress (CIP) form and submit to the Finance Division as outlined in the CIP presentation.



# Budget Directives

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## □ General

- Departments are to review and update their department programs, strategic goals and objectives as they are preparing their budgets
- Develop a plan to fund asset replacement and maintenance in order to address increasing equipment and facility needs

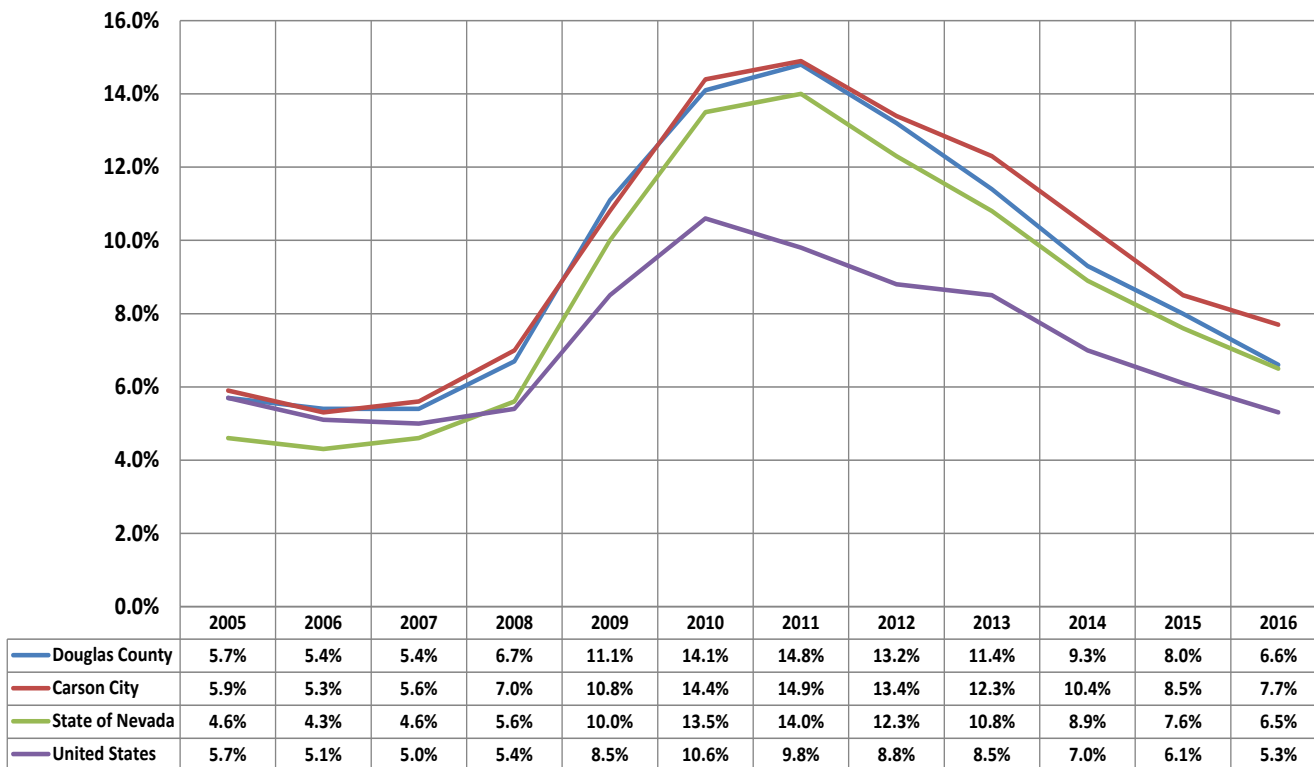


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# Economic Indicators

# Unemployment Rate

Unemployment Rate Month Ended January



Unemployment rates continue to improve nationally and locally.

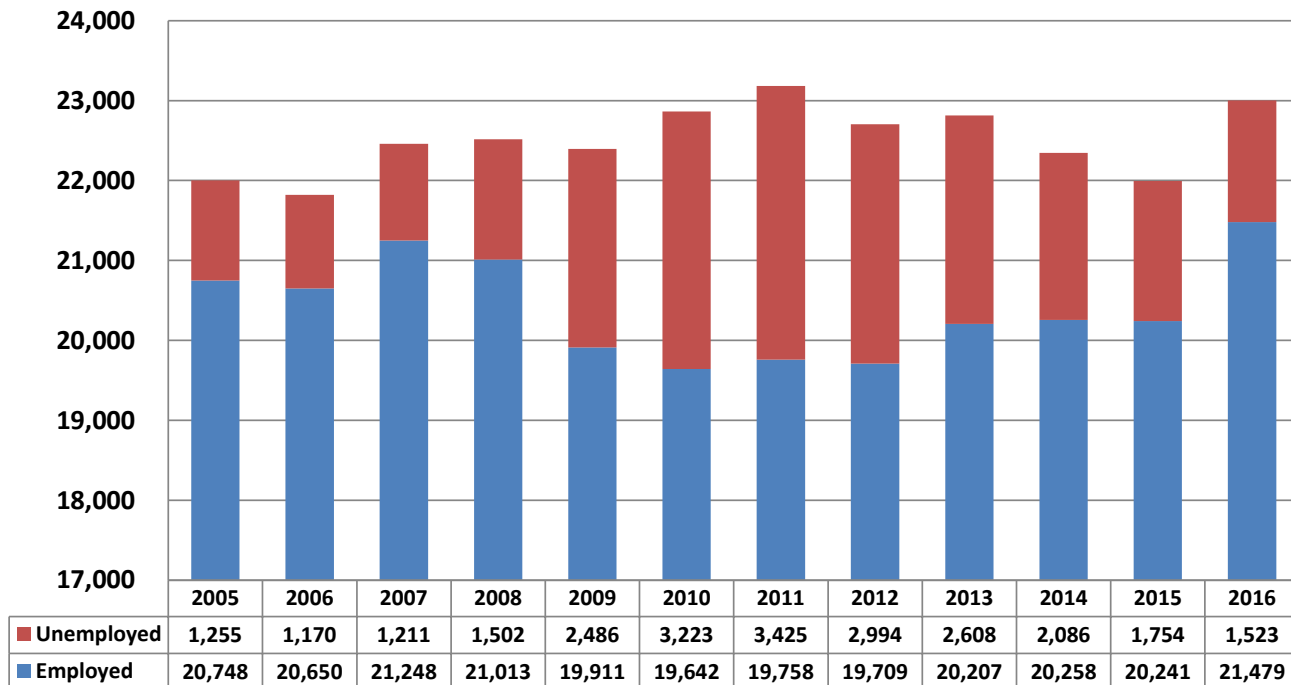
Rates approaching pre-Great Recession levels.

Douglas County's unemployment rate in January 2016 was 6.6%, February was 5.7%.

Lowest unemployment rate for the County since January 2008.

# Labor Force

**Douglas County Labor Force  
Month Ended January**

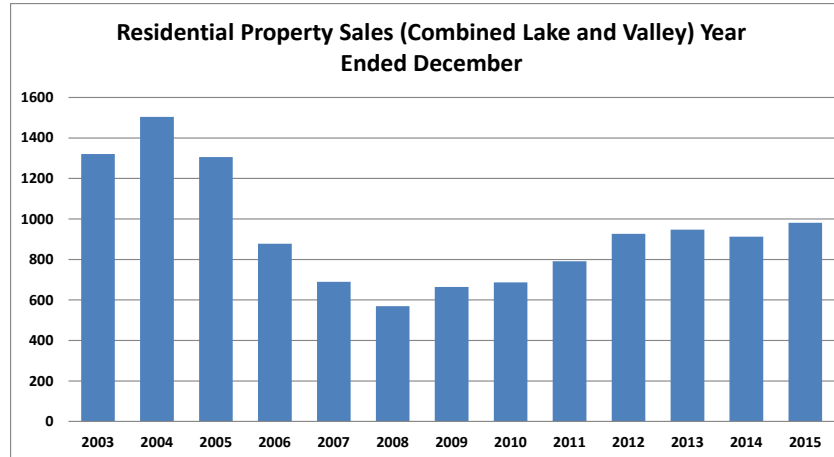


Douglas County's labor force increased in total in the last year.

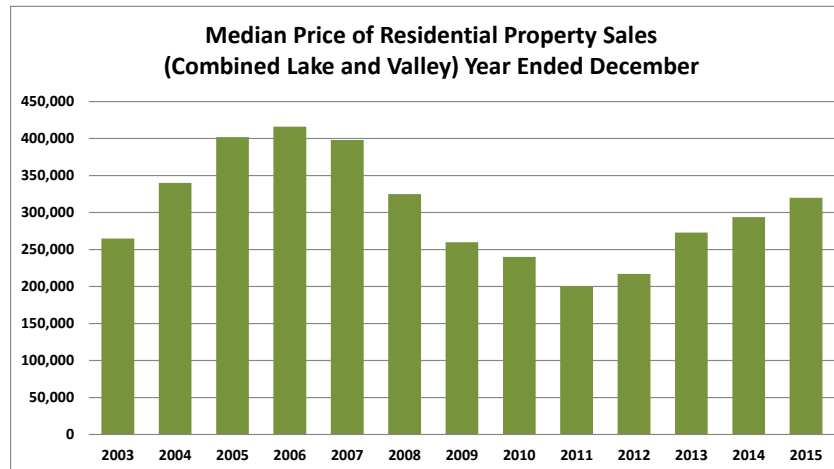
The number of unemployed is currently the smallest since 2008.

# Residential Property Sales and Median Prices

Homes Sold



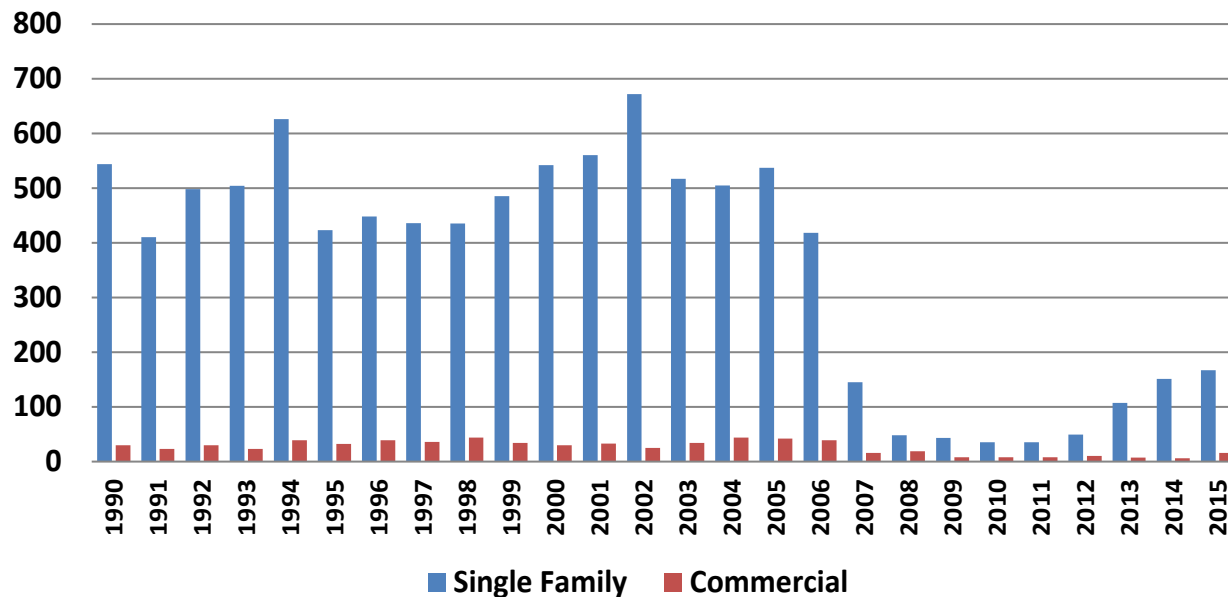
Median Price



Residential property sales increased over last year, but are trending flat, as median prices continue to trend upward.

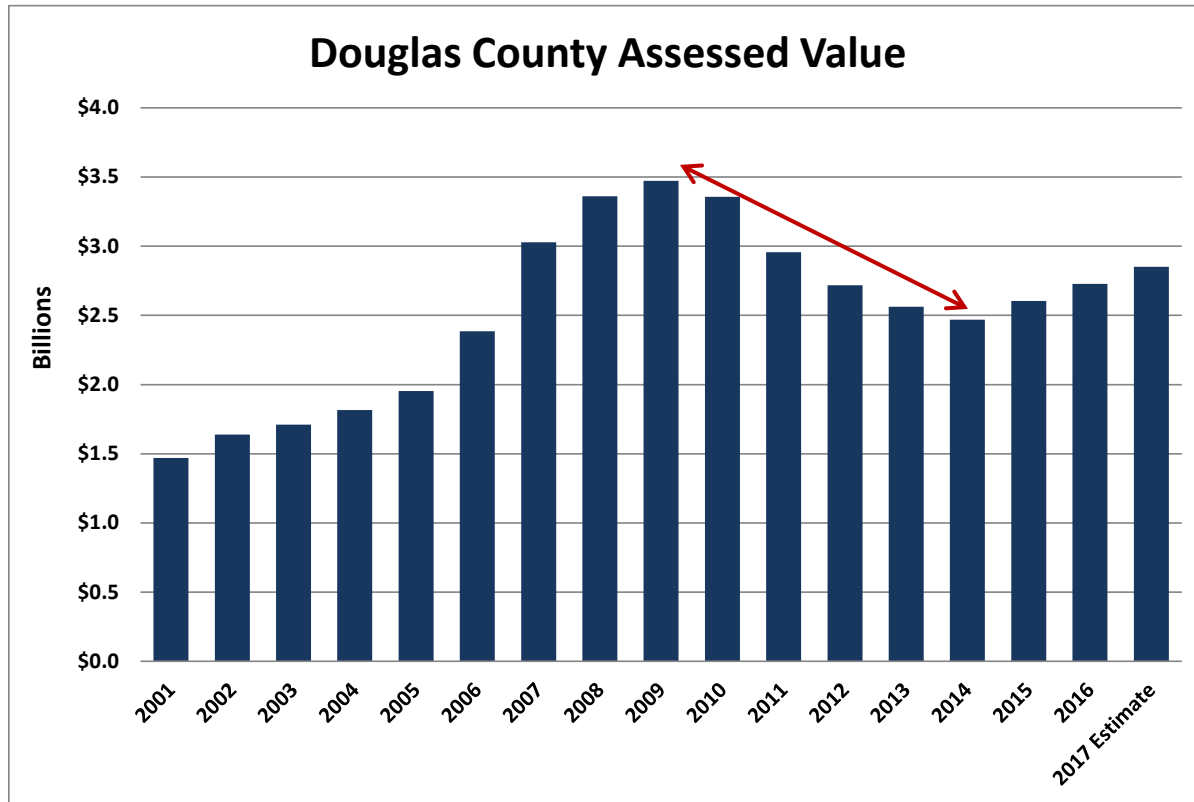
# Building Permits

**Building Permits by  
Calendar Year Ended December**



Building permits have been on a positive trend in the last four calendar years, but are still significantly lower than in the years prior to the Great Recession.

# Assessed Value



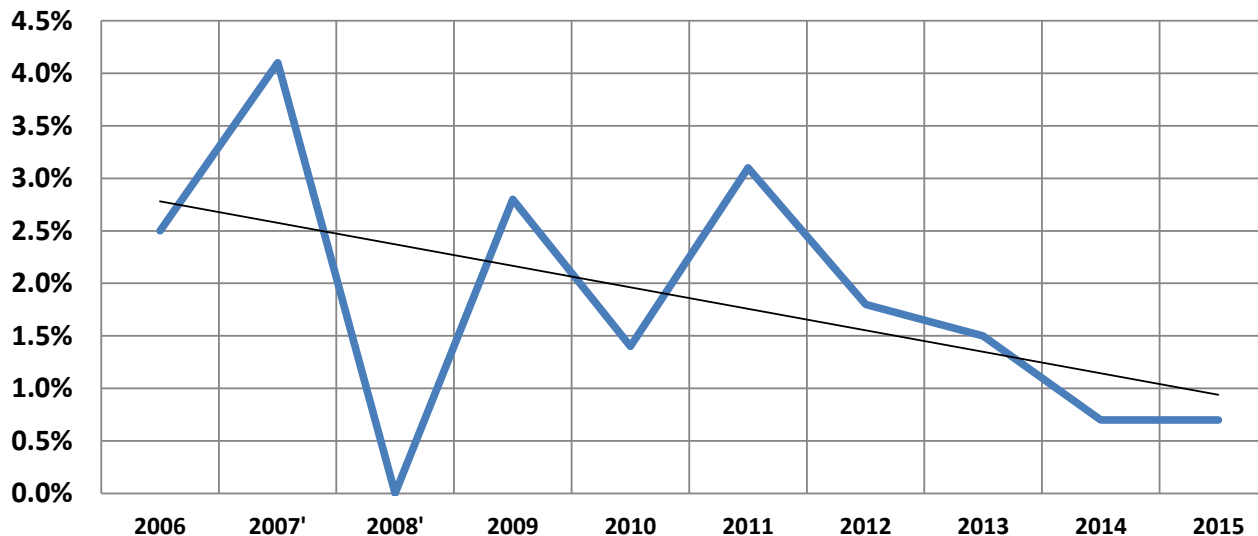
Assessed value decreased 29% between 2009 and 2014.

Assessed value has continued to trend upward from 2015 to 2017.

Assessed Value estimated to increase 4.5% in 2017

# Consumer Price Index

**Consumer Price Index - All Urban Consumers**  
**12-Month Percent Change**  
Year ended December



Consumer Price Index has been trending lower over the last decade, averaging 1.9% per year.

CPI averaged 1.6% per year over last five years.

Change in annual CPI was flat at 0.7% (seven tenths of a percent) for the last two years.

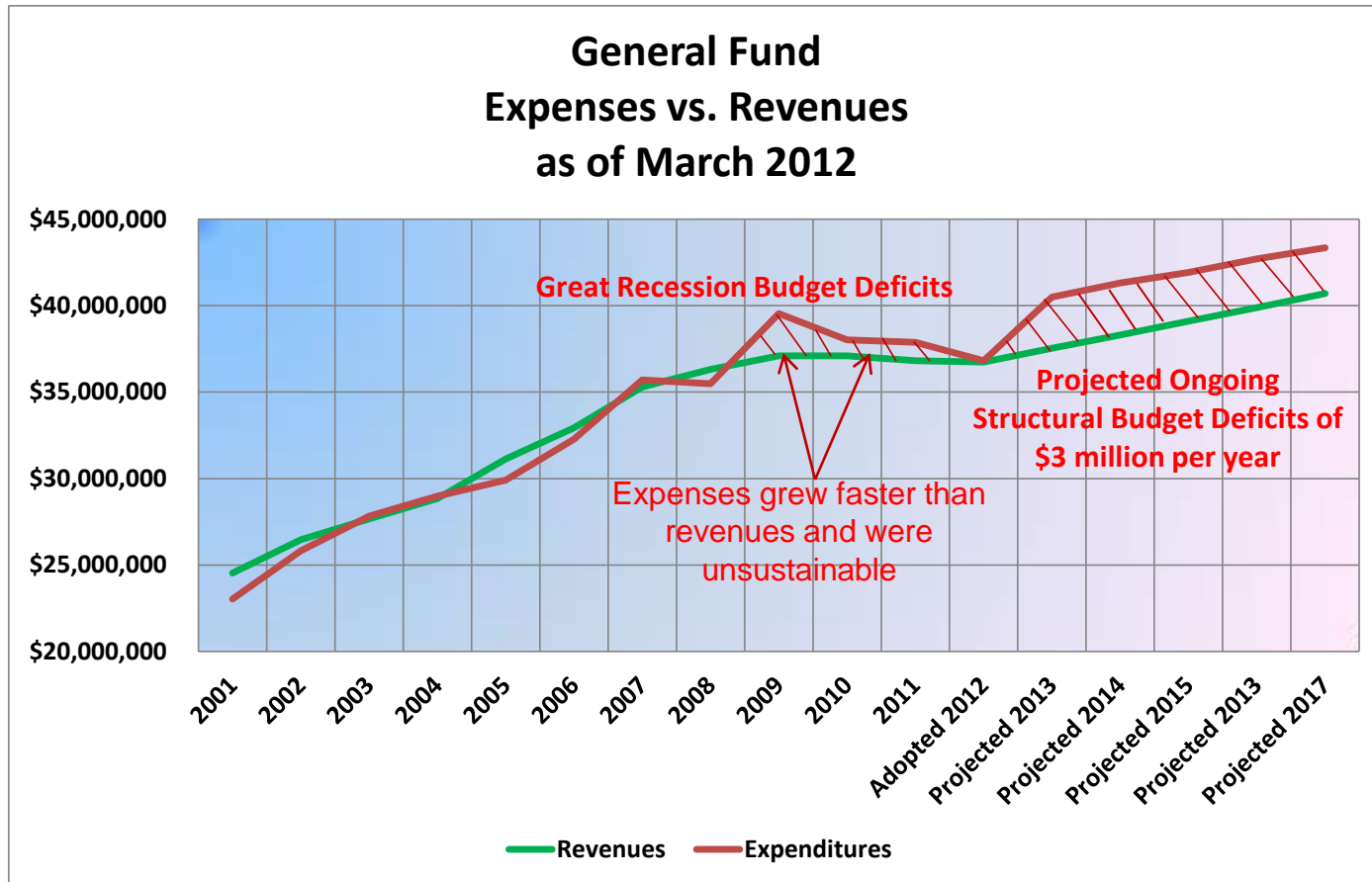
The percent change in the CPI for the month of February 2016 was negative, at -.02%.



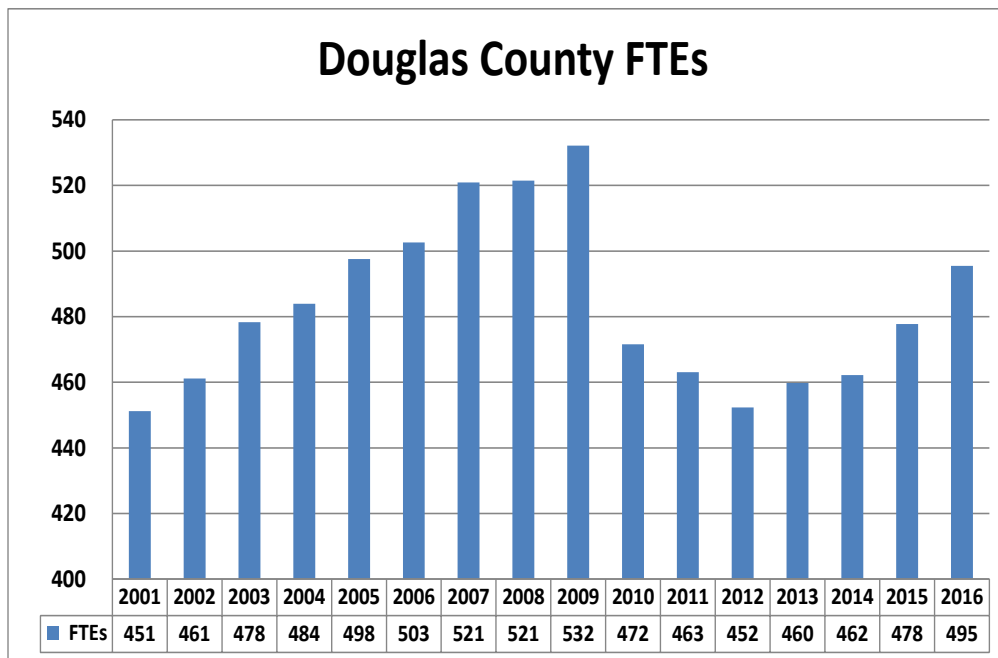
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# County Financial Overview

# Four Years Ago – Non-sustainable \$3 Million General Fund Structural Budget Deficit



# Across the Board Budget Reductions Did Not Solve the Problem



- Eliminated 80 staff positions (FTEs) County-wide (2009-2012).
- Reduced employee salaries and benefits.
- Negotiated 3-year labor contracts to stabilize costs.
- Restructured departments.
- Reduced services and supplies budgets

# Priority Based Budgeting

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- What led Douglas County to Priority Based Budgeting?
  - On-going, \$3 million annual structural General Fund Deficit
  - Across the Board Budget cuts not sustainable
  - Needed to shift conversation from across the board cuts to focus the discussion on value added programs to the community



- *“Across-the-board cuts can be a way to avoid tough decisions”*
- *Targeted cuts require a serious discussion of community values, relative benefits of different services, and long-term implications”*

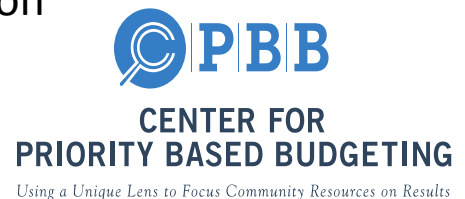
# Implemented Priority Based Budgeting

(1<sup>st</sup> county in the U.S.)

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Priority Based Budgeting is a long-term organizational change in local government budgeting to:

- Evaluate programs and services, and allocate resources based on the **County's Strategic Priorities** set by the Board and public
- Continually improve efficiency and cost-effectiveness of services
- Recover costs within programs
- Pursue alternative service providers/regional collaboration
- Ensure long-term financial sustainability



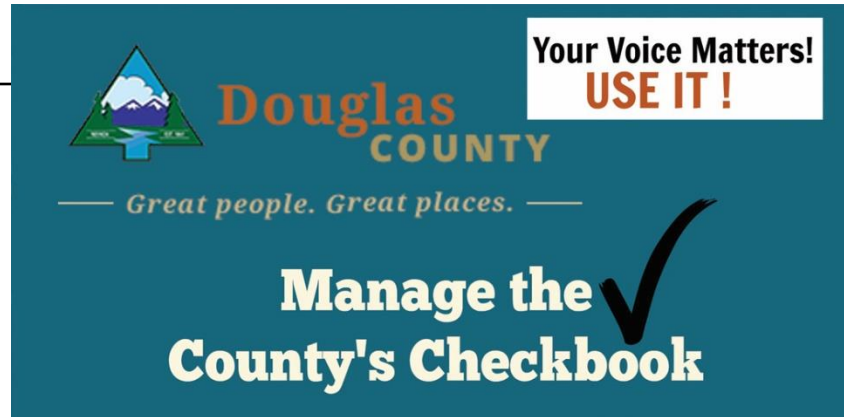


# Long-term Financial Sustainability Through Priority Base Budgeting

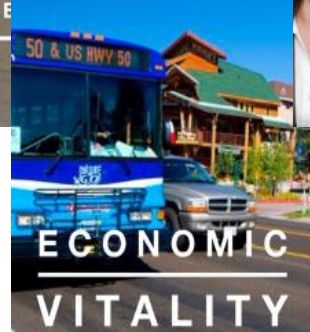
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- Developed Five-Year Forecast for General Fund to ensure ongoing revenues sufficient for ongoing expenses (financial sustainability)
- Funded new budget requests by reallocating existing budget
- Eliminated some lower priority programs
- Contracted for services with regional partners
- Reallocated existing funding toward roads
- Restored salaries and conducted Classification/Compensation Study
- Reduced health insurance premiums and provided savings to employees
- Provided merit increases and absorbed PERS increase
- Engaged residents (Manage the County's Checkbook)

# Douglas County Strategic Priorities



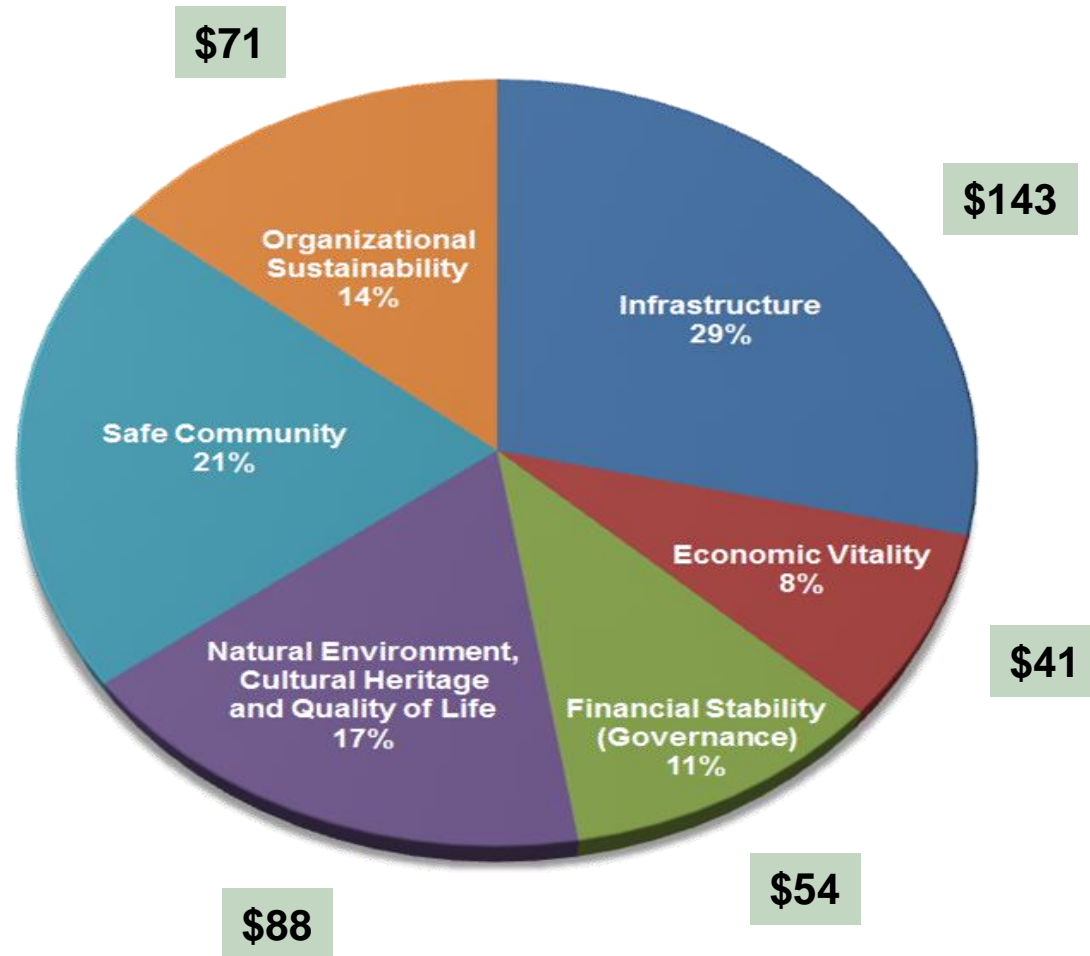
**SAFE  
COMMUNITY**



# Manage the County's Checkbook

## Overall Results 2015

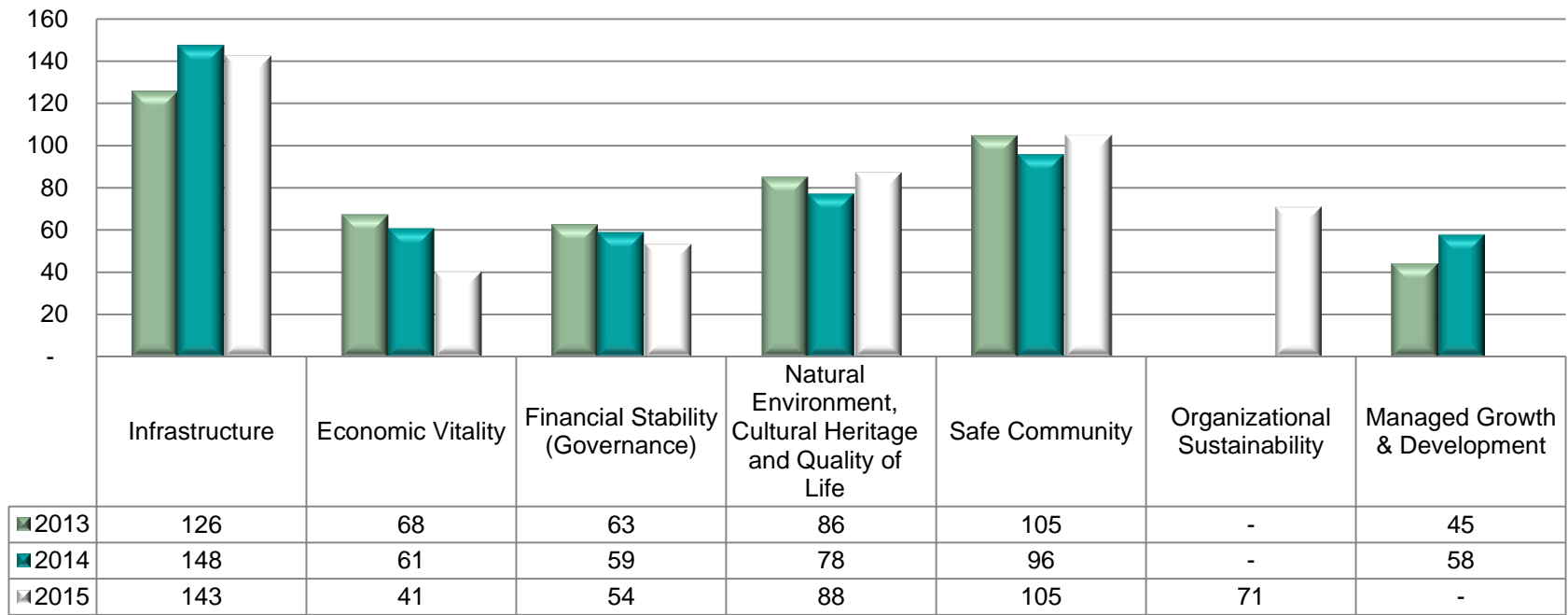
How participants  
allocated their total  
Budget of \$500



# Manage the County's Checkbook

## 3-Year Trend

3-Year Trend – Infrastructure and Safe Community consistently ranked highest





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# Tentative FY 2016-17 Budget

# FY 2016-17 Tentative Budget

## (All County Funds)

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Summary by Fund Type	2016-17 Proposed Budget
General Fund	\$50,802,895
Special Revenue Funds	40,102,230
Proprietary Funds	30,657,590
Capital Construction Funds	12,929,560
Debt Service Fund	3,236,458
<b>Total Budget</b>	<b>\$137,728,068</b>

Total proposed budgeted resources, including ending fund balances and reserves  
Douglas County funds only, excludes Redevelopment Agency, Towns and East Fork  
Fire Protection District



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# General Fund

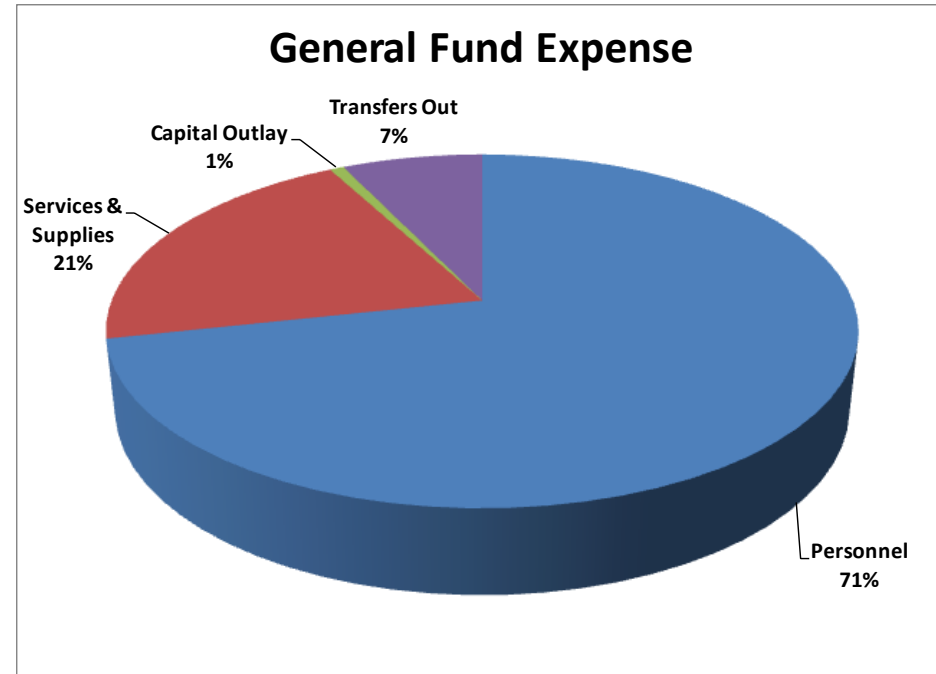
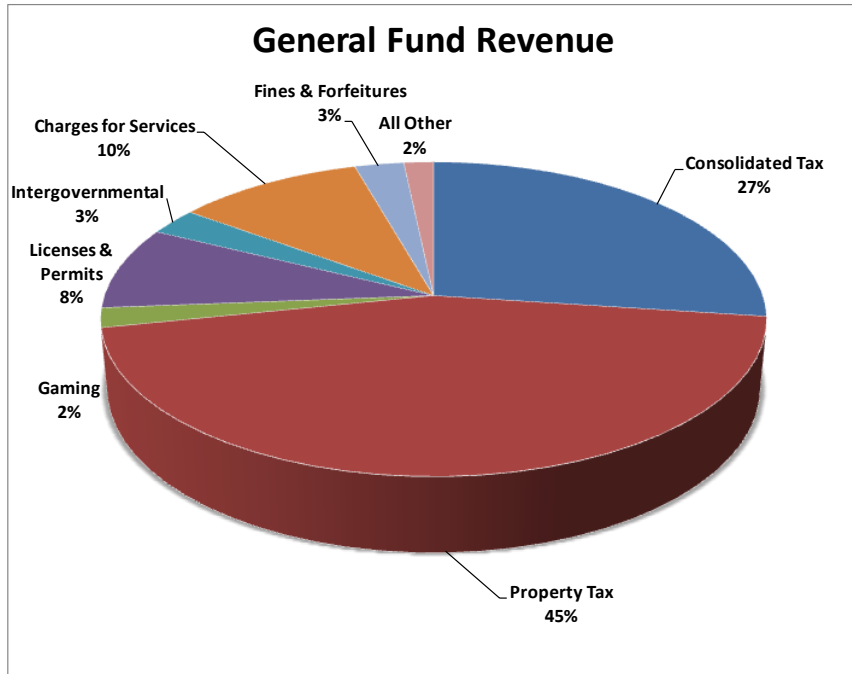
# General Fund

***The General Fund*** – is the chief operating fund of the County, used to account for all resources that do not have to be reported in another fund. Budgeted services and Elected Offices supported by General Fund revenues include:

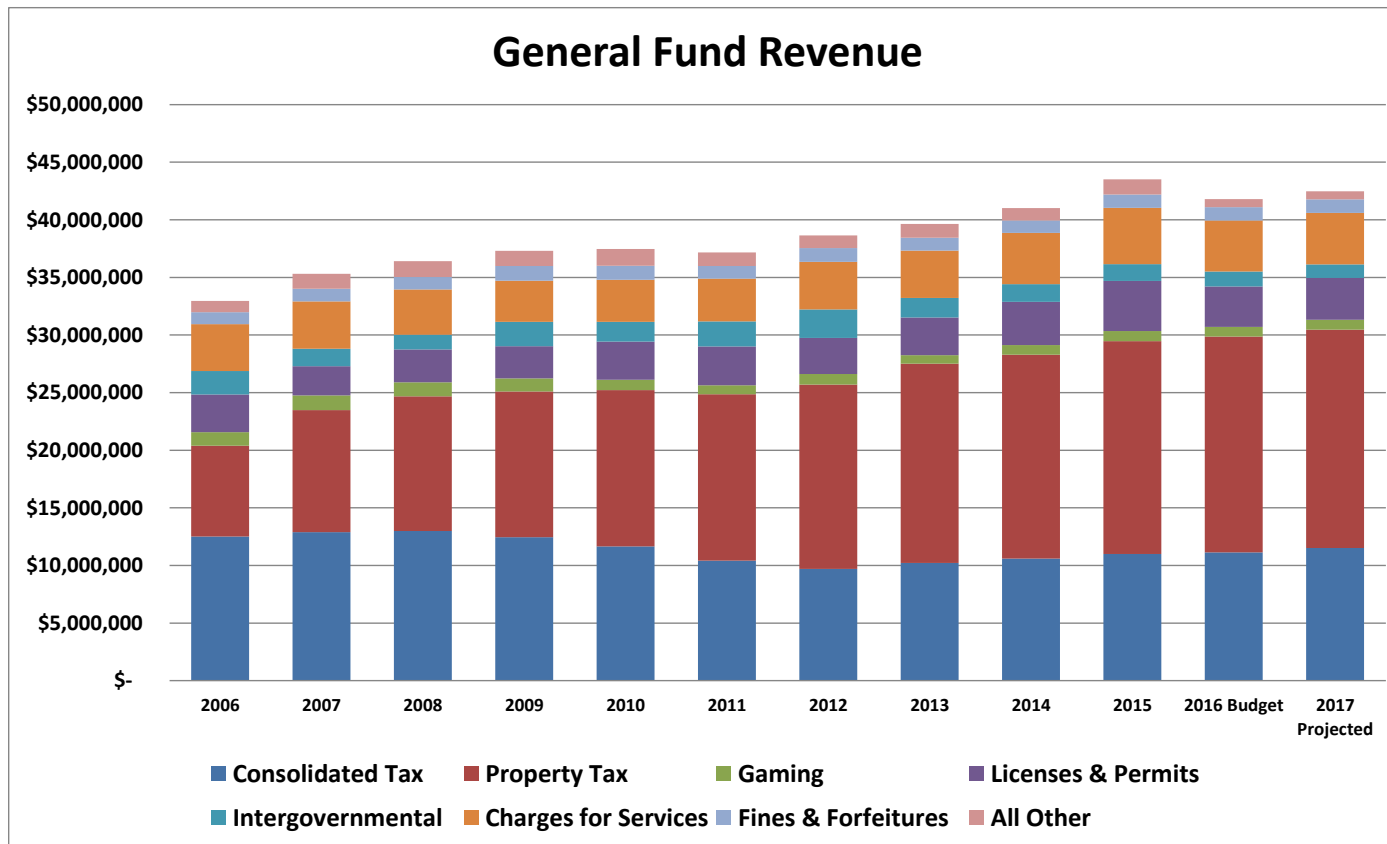
- **Sheriff**
- **Judicial System**
- **District Attorney**
- **Clerk/Treasurer**
- **Recorder**
- **Assessor**
- **Community Development**
- **Public Works (non-utility or road operations)**
- **General Government**
- **Health and Sanitation**
- **Transfers Out to Other Funds**

There are 59  
separately  
budgeted  
Departments and  
over 400 programs  
budgeted in the  
General Fund!

# General Fund Revenue and Expense

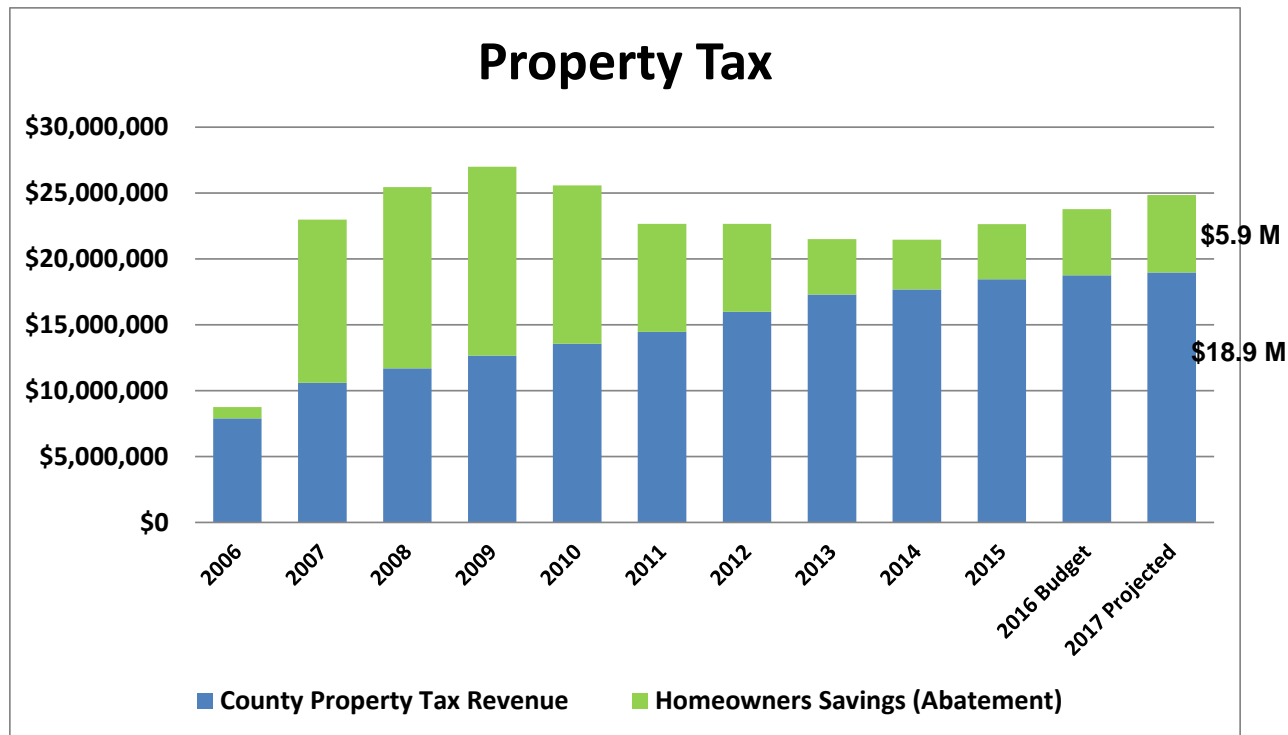


# General Fund Revenue



For FY 2016-17  
General Fund  
total revenue  
projected to  
increase 1.6%

# General Fund Revenue

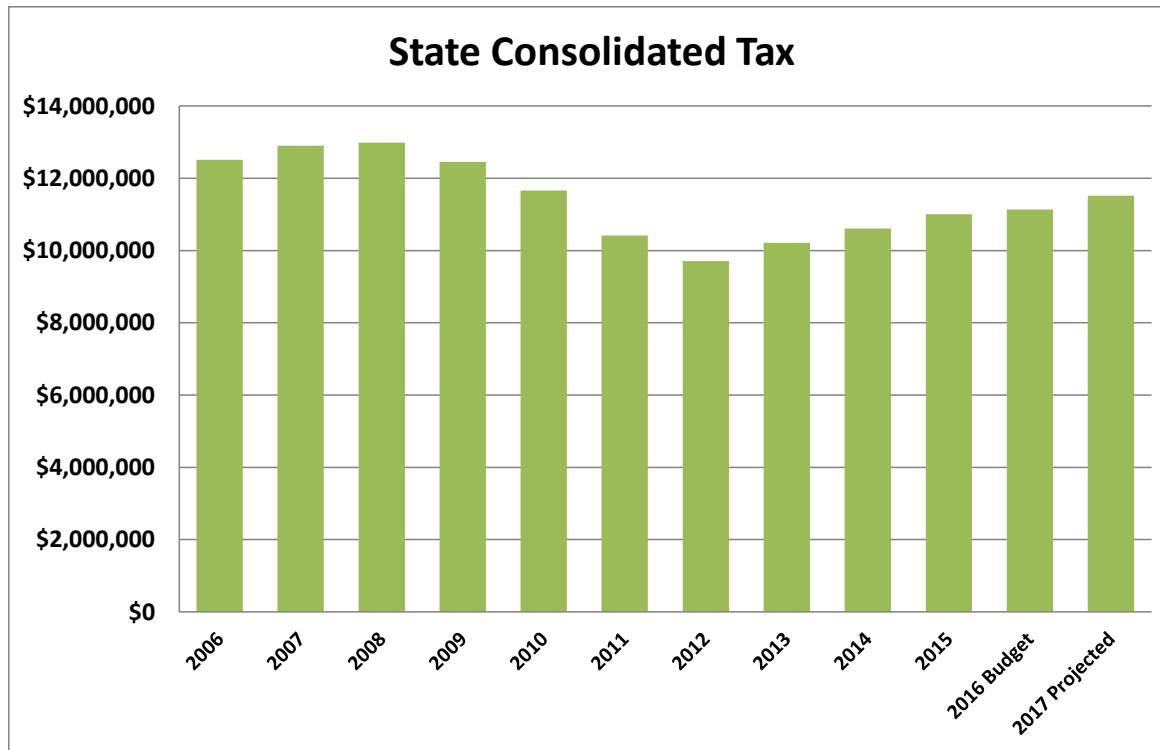


Homeowners' Property Tax growth cap is 0.2% ( two tenths of a percent) for FY 2016-17.

County Property Tax revenue is based on tax cap plus value of new construction.

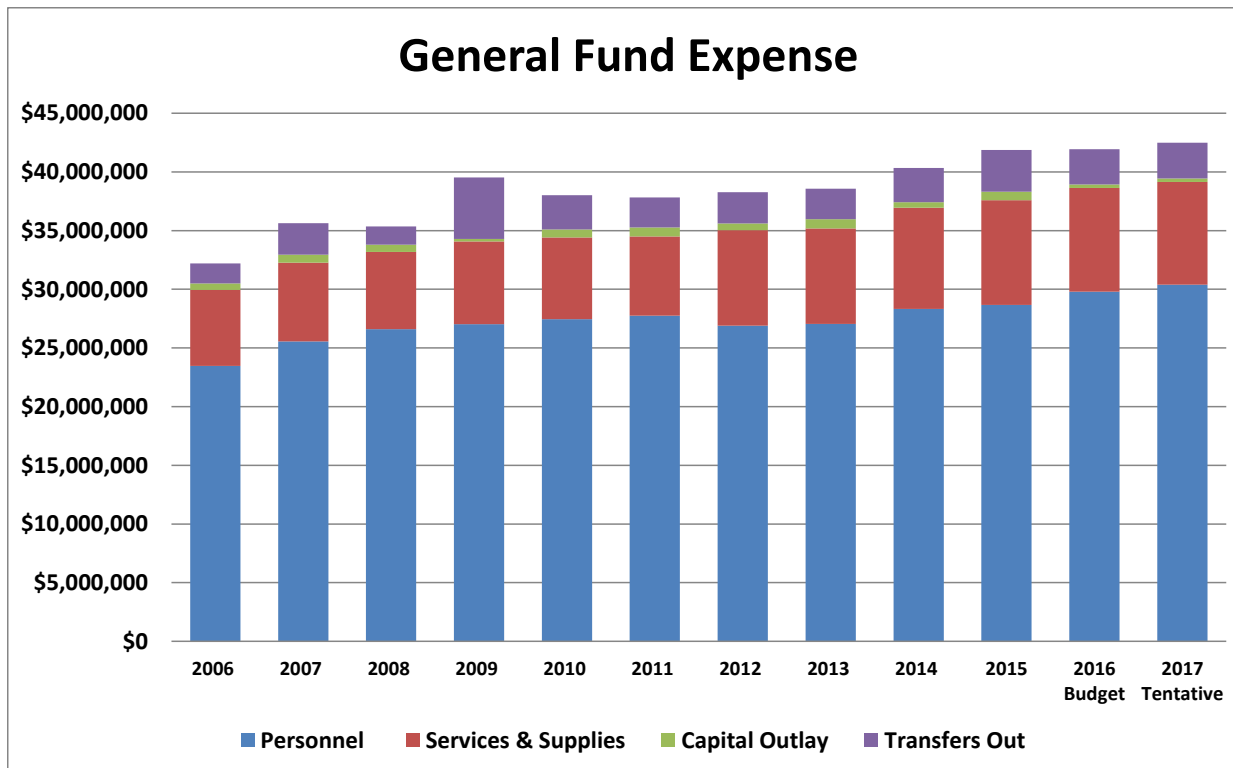
County Property Tax revenue is projected to increase 1.2%.

# General Fund Revenue



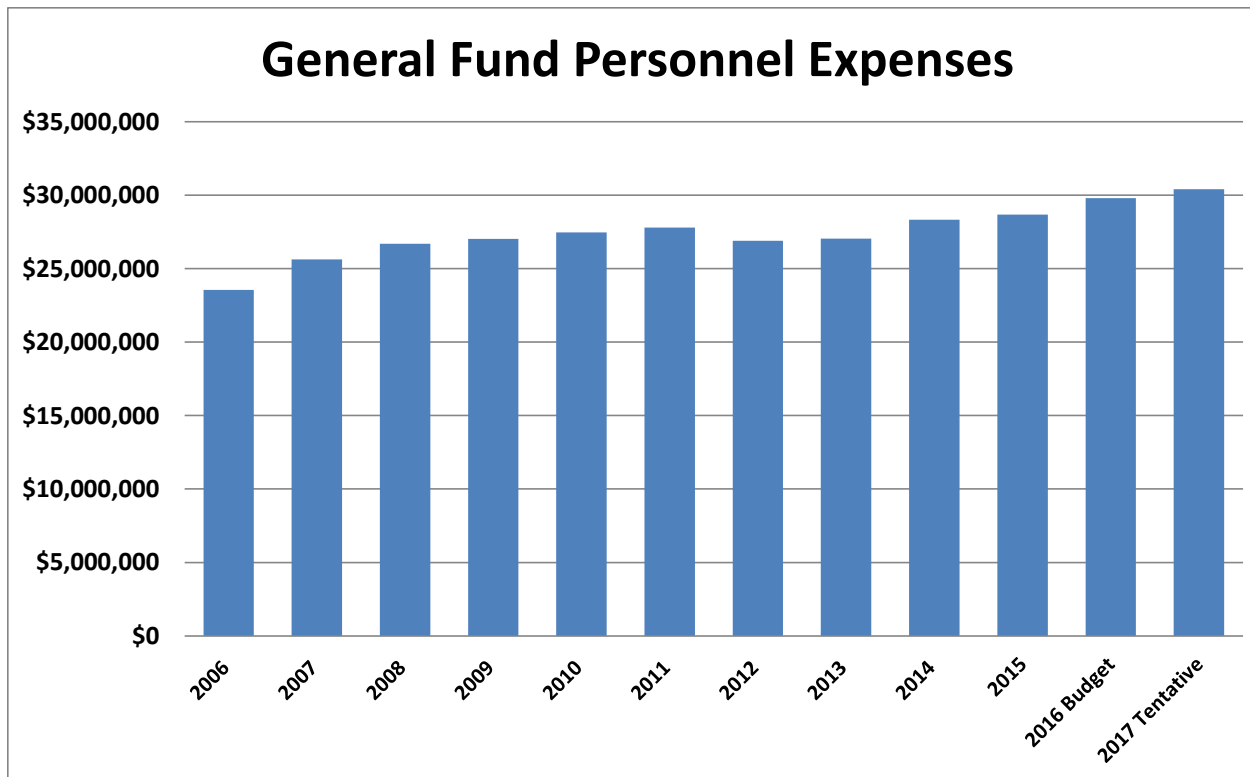
State Consolidated Tax (C-Tax) projected to increase 3.4%. C-Tax includes sales taxes, general services taxes, cigarette and liquor taxes.

# General Fund Expense



For FY 2016-17  
General Fund  
operating expense  
budget increase 1.3%.

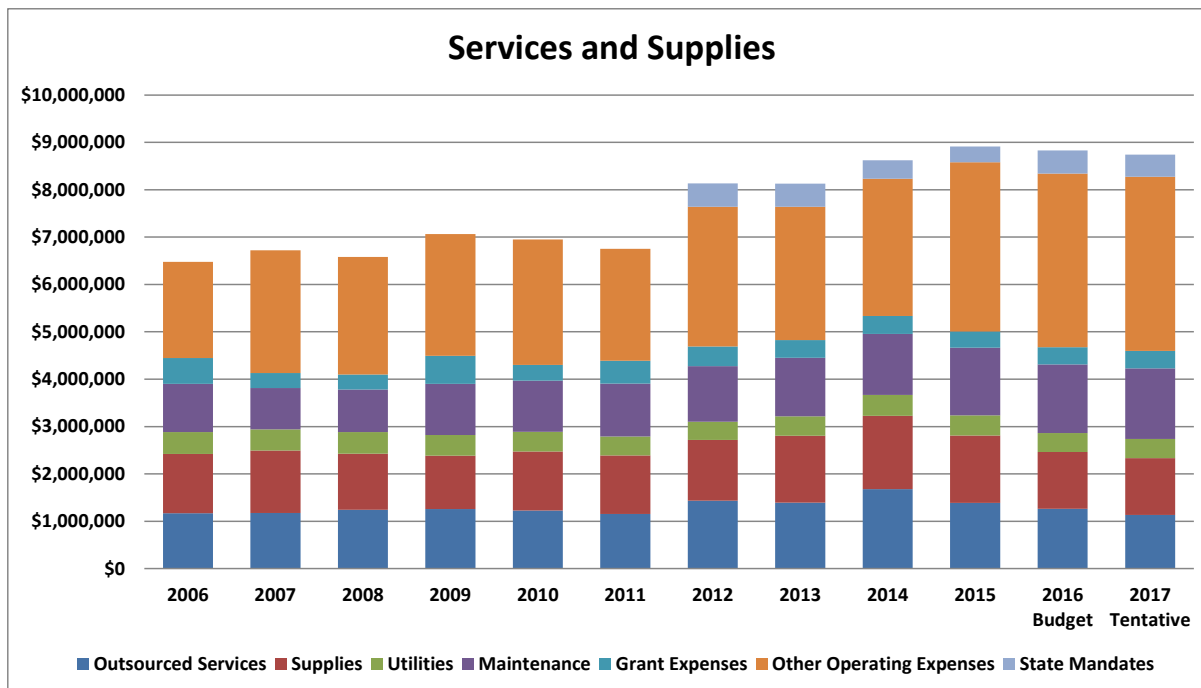
# General Fund Expense



General Fund personnel expenses increasing 2.0% in FY 2016-17 Tentative Budget

(does not include pending outcome of labor negotiations)

# General Fund Expense

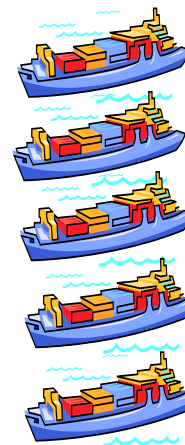
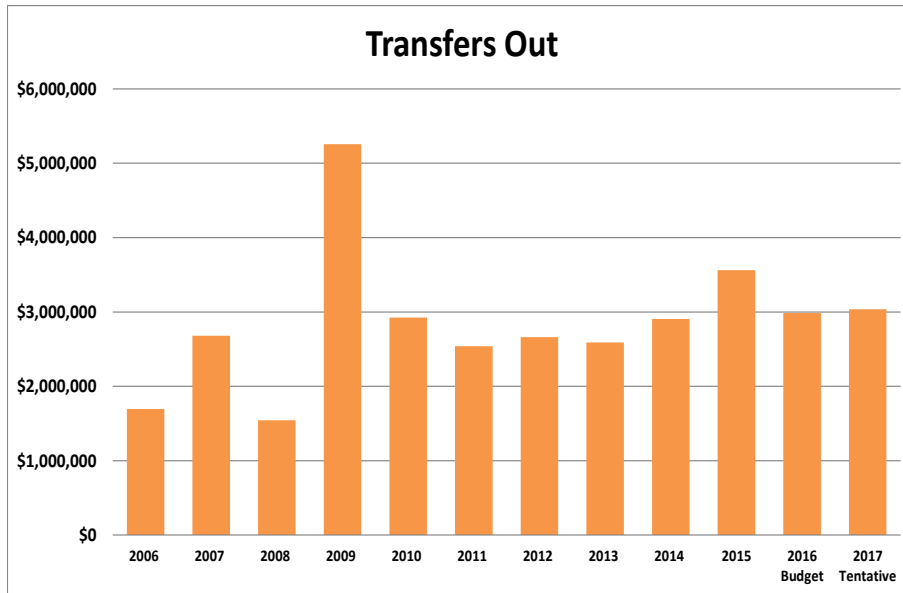


Services and Supplies decreased 1% in the FY 2016-17 Tentative Budget.

State Mandated Services added in 2012: CPS Rural Child Support and Youth Parole Services Assessment

Other Operating Expenses include Risk Mgmt-Co. Insurance, Public Defender contracts, Dispatch Services and East Fork Emergency Management Services

# General Fund Expense



Fund	FY 2016-17
Regional Transportation	\$ 1,200,159
Room Tax	937,655
Senior Services	516,776
Road Operating	214,343
Lake Tahoe Water Utility	75,000
County Construction	50,000
Motor Pool	25,000
China Spring	11,747
Erosion Control	5,000
	<b>\$ 3,035,680</b>

# General Fund

General Fund	2015-16 Adopted	2016-17 Tentative	\$ Change	% Change
Beginning Fund Balance/Reserves	\$ 7,706,376	\$ 8,324,445	\$ 618,069	8.0%
Revenue				
Property Tax	18,743,700	18,960,763	217,063	1.2%
State Consolidated Taxes	11,135,187	11,516,243	381,056	3.4%
Licenses & Permits	3,501,200	3,622,000	120,800	3.5%
Gaming	835,000	855,000	20,000	2.4%
Intergovernmental	1,293,660	1,180,830	(112,830)	-8.7%
Charges for Service	4,424,532	4,467,276	42,744	1.0%
Fines & Forfeitures	1,168,300	1,168,825	525	0.0%
Miscellaneous	619,238	632,513	13,275	2.1%
Transfers In	75,000	75,000	-	-
<b>Total Revenue</b>	<b>\$ 41,795,817</b>	<b>\$ 42,478,450</b>	<b>\$ 682,633</b>	<b>1.6%</b>
<b>Total Resources</b>	<b>\$ 49,502,193</b>	<b>\$ 50,802,895</b>	<b>\$ 1,300,702</b>	<b>2.6%</b>
Expenses				
Operating				
Personnel Services	29,802,006	30,396,946	594,940	2.0%
Services & Supplies	8,827,940	8,740,824	(87,116)	-1.0%
Capital Outlay	305,000	305,000	-	-
Total Operating	38,934,946	39,442,770	507,824	1.3%
Non-Operating				
Transfers Out	2,985,929	3,035,680	49,751	1.7%
<b>Total Expense</b>	<b>\$ 41,920,875</b>	<b>\$ 42,478,450</b>	<b>\$ 557,575</b>	<b>1.3%</b>
Net Change in Fund Balance	(125,058)	-	125,058	-100.0%
Contingency	753,669	754,069	400	0.1%
Board Designated	-	469,540	469,540	100.0%
Reserves	2,814,197	2,814,197	-	-
Ending Fund Balance	4,013,452	4,286,639	273,187	6.8%
Total Ending Fund Balance	7,581,318	8,324,445	743,127	9.8%
<b>Total Requirements</b>	<b>\$ 49,502,193</b>	<b>\$ 50,802,895</b>	<b>\$ 1,300,702</b>	<b>2.6%</b>

Projected increase in building permits.

Reduction in grant revenue

Personnel includes: All remaining employees to minimum of pay range per Board directive and a 1.5% merit increase for DCEA employees per the current contract, full year of FY15/16 merit increases, PERS rate increase and adjustments made to wages due to the comp & class study, and change in Public Guardian from contract to salary.

Reduction in services and supplies mainly due to change in Public Guardian from contract to salary and a reduction in professional services contracts.

Board Designated includes \$376,373 unavailable unreconciled cash balance per the FY14/15 audit and \$93,167 available for one-time funding.

# Pending General Fund Requests For New Funding

Expense Type	Amount
Personnel – New Positions	\$310,419
Personnel – Salaries (pending outcome of labor negotiations)	TBD
Services & Supplies	367,304
Facilities and Equipment Replacement Needs	2,247,496
<b>Current Total</b>	<b>\$2,917,719</b>

**Not seeking Board approval on requests at the tentative budget hearings.**  
We are currently working through requests with departments and will bring recommendations to the budget hearings on May 2<sup>nd</sup> and 3<sup>rd</sup>



# General Fund

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Questions/Comments



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# Road Funds



# Regional Transportation Fund

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- Preventative/ Corrective Maintenance
  - Slurry seals, chip seals, overlays, etc. (extends useful life of roadway)
- Revenue Support:
  - Residential and Commercial Construction Tax
  - 9 Cent Gas Tax
    - Addition of a 5 cent gas tax effective February 1, 2016 per ordinance 2015-1446
  - General Fund Transfer In \$1,200,159
  - \$0.0563 General Fund Property Tax rate

# Regional Transportation Fund

Regional Transportation	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	3,757,119	2,365,815	(1,391,304)	-37.03%
Revenue				
Property Tax	936,097	953,627	17,530	1.9%
Taxes - Other	100,000	100,000	-	-
Intergovernmental	1,378,118	1,779,255	401,137	↖ 29.1%
Miscellaneous	10,000	10,000	-	-
Transfers In	1,136,729	1,200,159	63,430	↖ 5.6%
Total Revenue	3,560,944	4,043,041	482,097	13.5%
Total Revenue	3,560,944	4,043,041	482,097	13.5%
Expenditures				
Operating				
Personnel Services	170,143	170,845	702	0.4%
Services & Supplies	888,421	534,705	(353,716)	↖ -39.8%
Capital Projects	4,432,860	4,076,640	(356,220)	↖ -8.0%
Total Operating	5,491,424	4,782,190	(709,234)	↖ -12.9%
Non-Operating				
Transfers Out	427,915	422,513	(5,402)	-1.3%
Total Non-Operating	427,915	422,513	(5,402)	-1.3%
Total Expenditures	5,919,339	5,204,703	(714,636)	-12.1%
Net Change in Fund Balance	(2,358,395)	(1,161,662)	1,196,733	
Ending Fund Balance/Reserves				
Improvements Reserve	896,283	304,153	(592,130)	-66.1%
Regional Road Maint. Reserve	-	600,000	600,000	↖ 100.0%
US50/So. Shore Revitalization Reserve	-	300,000	300,000	↖ 100.0%
Ending Fund Balance	502,441	-	(502,441)	-
Ending Fund Balance/Reserves	1,398,724	1,204,153	(194,571)	-13.91%

Net increase from reduction in  
NDOT grant funding of \$600k  
and increase in revenue of  
\$900k due to new gas tax

Increase in transfer from the  
General Fund for regional road  
maintenance

Reclassification of road  
maintenance budget to capital  
projects

Reduction in budgeted capital  
projects

Reserves for future projects  
associated with the new 5 cent  
gas tax

# Road Operating Fund

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- Routine Maintenance – Grading, potholes, crack sealing, painting, signs, snow plowing, etc. (day-to-day operations, basic maintenance and safety)
- Revenue Support:
  - 6.35 cent gas tax (mandated by the state)
  - 1% Valley Room Tax
  - General Fund transfer of \$214,343
  - Regional Fund transfer in of \$200,000 to support Vector truck/operator and work done on Regional projects

# Road Operating Fund

Road Operating	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	813,683	792,596	(21,087)	-2.59%
Revenue				
Taxes - Other	273,642	303,754	30,112	11.0%
Intergovernmental	914,355	992,761	78,406	8.6%
Miscellaneous	2,000	2,000	-	-
Transfers In	414,343	414,343	-	-
Total Revenue	1,604,340	1,712,858	108,518	6.8%
<b>Total Revenue</b>	<b>1,604,340</b>	<b>1,712,858</b>	<b>108,518</b>	<b>6.8%</b>
Expenditures				
Operating				
Personnel Services	801,788	829,920	28,132	3.5%
Services & Supplies	771,258	773,583	2,325	0.3%
Total Operating	1,573,046	1,603,503	30,457	1.9%
Non-Operating				
Transfer Out	49,979	49,979	-	-
Total Non-Operating	49,979	49,979	-	-
<b>Total Expenditures</b>	<b>1,623,025</b>	<b>1,653,482</b>	<b>30,457</b>	<b>1.9%</b>
Net Change in Fund Balance	(18,685)	59,376	78,061	
Ending Fund Balance/Reserves				
Contingency	47,191	49,604	2,413	5.1%
Board Designated	617,244	614,842	(2,402)	-0.4%
Ending Fund Balance	130,563	187,526	56,963	43.6%
<b>Ending Fund Balance/Reserves</b>	<b>794,998</b>	<b>851,972</b>	<b>56,974</b>	<b>7.17%</b>

Increase in projected  
gas tax revenue

Increase in salaries-  
other for snow plowing  
services

# Tahoe Douglas Transportation District

Tahoe-Douglas Transportation District	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	392,357	248,122	(144,235)	-36.76%
Revenue				
Taxes - Other	505,769	521,349	15,580	3.1%
Miscellaneous	1,000	1,000	-	-
Total Revenue	506,769	522,349	15,580	3.1%
<b>Total Revenue</b>	<b>506,769</b>	<b>522,349</b>	<b>15,580</b>	<b>3.1%</b>
Expenditures				
Operating				
Personnel Services	15,830	44,199	28,369	179.2%
Services & Supplies	140,913	139,744	(1,169)	-0.8%
Capital	230,000	-	(230,000)	-
Total Operating	386,743	183,943	(202,800)	-52.4%
Non-Operating				
Transfers Out	317,218	318,684	1,466	0.5%
Total Non-Operating	317,218	318,684	1,466	0.5%
<b>Total Expenditures</b>	<b>703,961</b>	<b>502,627</b>	<b>(201,334)</b>	<b>-28.6%</b>
Net Change in Fund Balance	(197,192)	19,722	216,914	-110.0%
Ending Fund Balance/Reserves				
Contingency	4,702	5,518	816	17.4%
Board Designated	177,453	247,059	69,606	39.2%
Ending Fund Balance	13,010	15,267	2,257	17.3%
<b>Ending Fund Balance/Reserves</b>	<b>195,165</b>	<b>267,844</b>	<b>72,679</b>	<b>37.24%</b>

Provides for transportation needs in the Lake Tahoe area of Douglas County (transit, snow plowing and parking garage debt).

Revenue from a dedicated 1% TOT tax on lodging at Lake Tahoe.

Small amount budgeted in salaries-other for snow plowing services

In FY15/16 a one-time match in funding to the Forest Service was budgeted for the Zephyr Cove multi-use path extension. No budget for FY16/17



# Road Funds

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Questions/Comments



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# Redevelopment Agency Funds



# Douglas County Redevelopment Agency

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- Area No. 1 was formed September 1997, and Area No. 2 was formed in November 2015 by the Board of County Commissioners (BOCC)
- BOCC serves as Board of Directors for the Agency
- Project areas expire 30 years after creation
- Agency's powers are to plan and develop areas, public facilities and projects identified in need of redevelopment



# Douglas County Redevelopment Agency

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- Limitations on use of Redevelopment Funding
  - Property tax increment is restricted and limited in accordance with Nevada Revised Statute 279
  - RDA projects must meet specific findings
    - The buildings, facilities, structures or other improvements are of benefit to the redevelopment area or the immediate neighborhood in which the redevelopment area is located; and
    - No other reasonable means of financing those buildings, facilities, structures or other improvements are available.



# Douglas County Redevelopment Agency (2 Funds for each Area)

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- Administration Fund
  - Property Tax Revenue
  - Operations Expense
  - Transfer Out
- Capital Projects Fund
  - Funds available for capital projects that meet Redevelopment Agency criteria
  - No outstanding Redevelopment Debt

# Redevelopment Agency – Area 1

## Administrative Fund

Douglas County Redevelopment Area 1 -Admin	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	24,102	24,102	-	-
Revenue				
Property Tax	1,940,483	2,050,388	109,905	6%
Miscellaneous	2,000	2,000	-	-
Total Revenue	1,942,483	2,052,388	109,905	6%
Total Revenue	1,942,483	2,052,388	109,905	6%
Expenditures				
Operating				
Personnel Services	48,697	47,102	(1,595)	-3%
Services & Supplies	88,910	91,166	2,256	3%
Total Operating	137,607	138,268	661	0.5%
Non-Operating				
Transfers Out	1,804,876	1,914,120	109,244	6%
Total Non-Operating	1,804,876	1,914,120	109,244	6%
Total Expenditures	1,942,483	2,052,388	109,905	6%
Net Change in Fund Balance	-	-	-	
Ending Fund Balance/Reserves				
Contingency	4,128	4,148	20	0.5%
Ending Fund Balance	19,974	19,954	(20)	-0.1%
Ending Fund Balance/Reserves	24,102	24,102	-	-

Projected increase in property tax revenue

Transfer to Redevelopment Area 1 Capital Projects Fund

# Redevelopment Agency – Area 1

## Capital Projects Fund

Douglas County Redevelopment Area 1 - Capital Projects	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	1,688,362	3,746,723	2,058,361	122%
Revenue				
Miscellaneous	2,000	5,000	3,000	150%
Transfers In	1,804,876	1,914,120	109,244	6%
Total Revenue	1,806,876	1,919,120	112,244	6%
<b>Total Revenue</b>	<b>1,806,876</b>	<b>1,919,120</b>	<b>112,244</b>	<b>6%</b>
Expenditures				
Operating				
Services & Supplies	91	1,736	1,645	1808%
Total Operating	91	1,736	1,645	1808%
<b>Total Expenditures</b>	<b>91</b>	<b>1,736</b>	<b>1,645</b>	<b>1808%</b>
Net Change in Fund Balance	1,806,785	1,917,384	110,599	
Ending Fund Balance/Reserves				
Reserves	3,495,147	5,664,107	2,168,960	62%
Ending Fund Balance/Reserves:	3,495,147	5,664,107	2,168,960	62%

Tentative budget does not reflect the North Valley Wastewater Treatment Facility expansion project.

\$2.0 million (approved by the Board 9/3/2015) will be transferred to the Sewer Utility fund in June 2016.

Other current projects include the Vista Grande Project, which will carryover from FY15/16

# Redevelopment Agency – Area 2

## Administrative Fund

Douglas County Redevelopment Area 2 - Admin	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves		-	-	-
Revenue				
Property Tax		128,079	128,079	100%
Miscellaneous		-	-	-
Total Revenue	-	128,079	128,079	100%
Total Revenue	-	128,079	128,079	100%
Expenditures				
Operating				
Personnel Services		47,025	47,025	100%
Services & Supplies		5,000	5,000	100%
Total Operating	-	52,025	52,025	100%
Non-Operating				
Transfers Out		70,175	70,175	100%
Total Non-Operating	-	70,175	70,175	100%
Total Expenditures	-	122,200	122,200	100%
Net Change in Fund Balance	-	5,879	5,879	
Ending Fund Balance/Reserves				
Contingency		1,561	1,561	100%
Ending Fund Balance		4,318	4,318	100%
Ending Fund Balance/Reserves	-	5,879	5,879	100%

Projected property tax revenue

Personnel services consists of a small percentage of the FTE for the County Manager, District Attorney, and two District Attorney Staff. This is the same allocation as exists in the Redevelopment Agency Area 1

Transfer to Redevelopment Area 2 Capital Projects Fund

# Redevelopment Agency – Area 2

## Capital Projects Fund

Douglas County Redevelopment Area 2 - Capital Projects	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	-	-	-	-
Revenue				
Transfers In	-	70,175	70,175	100%
Total Revenue	-	70,175	70,175	100%
<b>Total Revenue</b>	<b>-</b>	<b>70,175</b>	<b>70,175</b>	<b>100%</b>
Expenditures				
Operating				
Services & Supplies			-	-
Total Operating	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	-	70,175	70,175	100%
Ending Fund Balance/Reserves				
Reserves		70,175	70,175	100%
<b>Ending Fund Balance/Reserves</b>	<b>-</b>	<b>70,175</b>	<b>70,175</b>	<b>100%</b>

There are no budgeted projects for FY16/17

Transfer from the Redevelopment Agency Area 2 Administrative Fund will be held in reserves for future projects



# Redevelopment Agency

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Questions/Comments



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# Special Revenue Funds

# Special Revenue Funds

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- ❑ Stabilization
- ❑ NV Cooperative Extension
- ❑ Airport
- ❑ Douglas County Water District
- ❑ Solid Waste
- ❑ Landscape Maintenance District
- ❑ Law Library
- ❑ Justice Court Administrative Assessment
- ❑ China Spring Youth Camp
- ❑ Western Nevada Regional Youth Center
- ❑ Erosion Control
- ❑ 911 Emergency Services

*Special Revenue Funds account for revenues that are legally restricted or committed to expenditure for a specific purpose only*

# Stabilization Fund

Stabilization Fund	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	360,713	362,501	1,788	0.5%
Revenue				
Miscellaneous	400	800	400	100.0%
Total Revenue	400	800	400	100.0%
Total Revenue	400	800	400	100.0%
Expenditures				
Operating			-	
Total Expenditures	-	-	-	0.0%
Net Change in Fund Balance	400	800	400	
Ending Fund Balance/Reserve				
Ending Fund Balance	361,113	363,301	2,188	0.6%
Ending Fund Balance/Reserves	361,113	363,301	2,188	0.61%

Established in FY98-99 per  
NRS 354.6115 from  
General Fund revenue

Can be used if General  
Fund actual revenue falls  
short of budget

Can be used to pay  
General Fund expenses  
incurred to mitigate the  
effects of a natural  
disaster

# UNR Cooperative Extension

Nevada Cooperative Extension	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	165,503	167,897	2,394	1.45%
Revenue				
Property Tax	256,419	257,331	912	0.4%
Miscellaneous	300	1,000	700	233.3%
Total Revenue	256,719	258,331	1,612	0.6%
Total Revenue	256,719	258,331	1,612	0.6%
Expenditures				
Operating				
Personnel Services	101,404	103,776	2,372	2.3%
Services & Supplies	147,421	147,421	-	0.0%
Total Operating	248,825	251,197	2,372	1.0%
Total Expenditures	248,825	251,197	2,372	0
Net Change in Fund Balance	7,894	7,134	(760)	
Ending Fund Balance/Reserves				
Contingency	7,465	8,059	594	8.0%
Board Designated	137,753	144,676	6,923	5.0%
Ending Fund Balance	28,179	22,296	(5,883)	-20.9%
Ending Fund Balance/Reserves	173,397	175,031	1,634	0.9%

Accounts for activities of the UNR Agriculture Extension Office, such as community outreach and education programs.

Director is a State Employee – County provides remainder of budget.

Revenue from a \$0.01 Property Tax rate.

# Airport Fund

Airport	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	2,233,477	1,330,833	(902,644)	-40.41%
Revenue				
Intergovernmental	10,000	17,000	7,000	70.0%
Charges for Service	40,750	42,750	2,000	4.9%
Miscellaneous	942,500	871,500	(71,000)	-7.5%
Total Revenue	993,250	931,250	(62,000)	-6.2%
<b>Total Revenue</b>	<b>993,250</b>	<b>931,250</b>	<b>(62,000)</b>	<b>-6.2%</b>
Expenditures				
Operating				
Services & Supplies	826,372	722,307	(104,065)	-12.6%
Capital - Other	73,081	125,000	51,919	71.0%
Total Operating	899,453	847,307	(52,146)	-5.8%
Non-Operating				
Transfers Out	77,739	86,945	9,206	11.8%
Total Non-Operating	77,739	86,945	9,206	100.0%
<b>Total Expenditures</b>	<b>977,192</b>	<b>934,252</b>	<b>(42,940)</b>	<b>-4.4%</b>
Net Change in Fund Balance	16,058	(3,002)	(19,060)	
Ending Fund Balance/Reserves				
Contingency	24,476	15,248	(9,228)	-37.7%
Board Designated	1,073,183	145,275	(927,908)	-86.5%
Reserves	1,084,159	1,084,159	-	-
Ending Fund Balance	67,717	83,148	15,431	22.8%
<b>Ending Fund Balance/Reserves</b>	<b>2,249,535</b>	<b>1,327,830</b>	<b>(921,705)</b>	<b>-40.97%</b>

## Operations of the Minden-Tahoe Airport

Revenue is from rent and land leases, fees and aviation gas taxes

Miscellaneous revenue was increased in FY15/16 for special events due to the Thunderbirds event. Special events revenue has been reduced for FY16/17 as well as services & supplies for special events.

Board designated funds were reduced due to settlement costs associated with the Tahoe Aviation Settlement approved by the BOCC on December 17, 2015.

# Douglas County Water District

Douglas County Water District	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	115,222	81,882	(33,340)	-28.9%
Revenue				
Miscellaneous		-	-	-
Total Revenue	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Operating				
Personnel Services		-	-	-
Services & Supplies	36,743	65,827	29,084	79.2%
Total Operating	36,743	65,827	29,084	79.2%
Total Expenditures	36,743	65,827	29,084	79.2%
Net Change in Fund Balance	(36,743)	(65,827)	(29,084)	79.2%
Ending Fund Balance/Reserves				
Contingency	1,102	1,975	873	79.2%
Board Designated	74,327	8,616	(65,711)	-
Ending Fund Balance	3,050	5,464	2,414	79.1%
Ending Fund Balance/Reserves	78,479	16,055	(62,424)	-79.54%

Created to enhance water quality and ensure adequate water resources in the County.

Using fund balance and board designated funds to pay for water rights or studies relating to groundwater through the Department of Conservation and Natural Resources.

On-going operating costs were transferred out last year, in preparation for elimination of this fund.

# Solid Waste Fund

Solid Waste Fund	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	1,616,024	1,862,149	246,125	15.23%
Revenue				
Licenses & Permits	460,300	481,755	21,455	4.7%
Miscellaneous	55,000	55,000	-	-
Total Revenue	515,300	536,755	21,455	4.2%
<b>Total Revenue</b>	<b>515,300</b>	<b>536,755</b>	<b>21,455</b>	<b>4.2%</b>
Expenditures				
Operating				
Personnel Services	72,437	53,292	(19,145)	-26.4%
Services & Supplies	293,806	302,615	8,809	3.0%
Total Operating	366,243	355,907	(10,336)	-2.8%
<b>Total Expenditures</b>	<b>366,243</b>	<b>355,907</b>	<b>(10,336)</b>	<b>-2.8%</b>
Net Change in Fund Balance	149,057	180,848	31,791	
Ending Fund Balance/Reserves				
Contingency	9,787	9,477	(310)	-3.2%
Board Designated	1,723,617	2,003,188	279,571	← 16.2%
Ending Fund Balance	31,677	30,332	(1,345)	-4.2%
Ending Fund Balance/Reserves	1,765,081	2,042,997	277,916	15.75%

Activities associated with the closure of the landfill, ongoing monitoring and other waste management activities.

Franchise fees, lease fees (solid waste transfer station), and South Tahoe Refuse fees main sources of revenue.

Required water testing for closed landfill and charges for county trash collection are the largest expenditures.

Increase in board designated for future projects

# Landscape Maintenance Districts

Landscape Maintenance Districts	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	-	-	-	-
Revenue				
Miscellaneous	20,324	20,324	-	100.0%
Total Revenue	20,324	20,324	-	100.0%
Total Revenue	20,324	20,324	-	100.0%
Expenditures				
Operating	20,324	20,324	-	100.0%
Total Expenditures	20,324	20,324	-	100.0%
Net Change in Fund Balance	-	-	-	
Ending Fund Balance/Reserves				
Contingency	-	-	-	-
Board Designated	-	-	-	-
Reserves	-	-	-	-
Ending Fund Balance	-	-	-	-
Ending Fund Balance/Reserves	-	-	-	-

Created in FY14/15 to account for the collection and use of annual assessments levied against the benefiting property owners that comprise individual Maintenance Districts. Title 20.471

# Law Library Fund

Law Library	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	2,523	2,733	210	7.68%
Revenue				
Charges for Service	22,000	22,000	-	-
Miscellaneous	50	100	50	50.0%
Total Revenue	22,050	22,100	50	0.2%
<b>Total Revenue</b>	<b>22,050</b>	<b>22,100</b>	<b>50</b>	<b>0.2%</b>
Expenditures				
Operating				
Services & Supplies	21,840	22,281	441	2.0%
Total Operating	21,840	22,281	441	2.0%
<b>Total Expenditures</b>	<b>21,840</b>	<b>22,281</b>	<b>441</b>	<b>2.0%</b>
Net Change in Fund Balance	210	(181)	(391)	216.0%
Ending Fund Balance/Reserves				
Contingency	655	668	13	1.9%
Ending Fund Balance	2,078	1,884	(194)	-10.3%
Ending Fund Balance/Reserves	2,733	2,552	(181)	-7.09%

Used to maintain/enhance the County's legal library

A portion of the judicial clerk fees generated are the only source of revenue, per NRS 380.110

# Justice Court Administrative Assessment Fund

Justice Court Administrative Assessment	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	11,316	12,316	1,000	8.84%
Revenue				
Fines & Forfeitures	53,000	53,000	-	-
Miscellaneous	1,000	2,500	1,500	150.0%
Total Revenue	54,000	55,500	1,500	2.8%
<b>Total Revenue</b>	<b>54,000</b>	<b>55,500</b>	<b>1,500</b>	<b>2.8%</b>
Expenditures				
Operating			-	
Services & Supplies	53,000	55,246	2,246	4.2%
Capital	-	-	-	-
Total Operating	53,000	55,246	2,246	4.2%
<b>Total Expenditures</b>	<b>53,000</b>	<b>55,246</b>	<b>2,246</b>	<b>4.2%</b>
Net Change in Fund Balance	1,000	254	(746)	-74.6%
Ending Fund Balance/Reserves				
Contingency	1,590	1,658	68	4.3%
Reserves	6,327	6,327	-	-
Ending Fund Balance	4,399	4,585	186	4.2%
<b>Ending Fund Balance/Reserves</b>	<b>12,316</b>	<b>12,570</b>	<b>254</b>	<b>2.06%</b>

Used to enhance court operations

Revenues are received from a specific court assessments, per NRS 176.059



# China Spring Youth Camp Fund

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- ☐ Accounts for juvenile correction center operations: China Spring Boys Camp and Aurora Pines Girls Camp.
- ☐ Most revenue from State Formula Funding.
- ☐ Revenue from a Legislative Dedicated Property Tax rate of \$0.004. FY16-17 projected revenue is \$92,477, but our required County share is \$104,224. We will transfer \$11,747 from the General Fund to cover our required share.
- ☐ China Spring has submitted a request for additional funding for services and supplies in the amount of \$92,412 for various needs. Finance staff will work with China Spring staff on this request and provide a recommendation to the Board at the budget hearings on May 2<sup>nd</sup> and 3<sup>rd</sup>.

# China Spring Youth Camp Fund

China Spring Youth Camp	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	250,000	250,000	-	-
Revenue				
Property Tax	92,197	92,197	-	-
Intergovernmental	4,124,756	4,254,339	129,583	3.1%
Charges for Service	2,500	2,500	-	-
Miscellaneous	5,000	5,000	-	-
Transfers In	12,926	11,747	(1,179)	-9.1%
Total Revenue	4,237,379	4,365,783	128,404	3.0%
Total Revenue	4,237,379	4,365,783	128,404	3.0%
Expenditures				
Operating				
Personnel Services	3,283,434	3,426,073	142,639	4.3%
Services & Supplies	953,945	939,710	(14,235)	-1.5%
Total Operating	4,237,379	4,365,783	128,404	3.0%
Total Expenditures	4,237,379	4,365,783	128,404	3.0%
Net Change in Fund Balance	-	-	-	-
Ending Fund Balance/Reserves				
Ending Fund Balance	250,000	250,000	-	-
Ending Fund Balance/Reserves	250,000	250,000	-	-

Increase in SAPTA  
treatment grant

Increase in personnel  
services due to a full  
year of merit  
increases and  
adjustments for the  
comp & class study

# Western Nevada Regional Youth Center Fund

Western Nevada Regional Youth	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	563,174	622,003	58,829	10.45%
Revenue				
Property Tax	438,937	441,058	2,121	0.5%
Total Revenue	438,937	441,058	2,121	0.5%
<b>Total Revenue</b>	<b>438,937</b>	<b>441,058</b>	<b>2,121</b>	<b>0.5%</b>
Expenditures				
Operating				
Services & Supplies	433,000	379,517	(53,483)	-12.4%
Total Operating	433,000	379,517	(53,483)	-12.4%
<b>Total Expenditures</b>	<b>433,000</b>	<b>379,517</b>	<b>(53,483)</b>	<b>-12.4%</b>
Net Change in Fund Balance	5,937	61,541	55,604	
Ending Fund Balance/Reserves				
Reserves	528,621	643,054	114,433	21.6%
Ending Fund Balance	40,490	40,490	-	-
<b>Ending Fund Balance/Reserves</b>	<b>569,111</b>	<b>683,544</b>	<b>114,433</b>	<b>20.11%</b>

“Pass-thru” fund to pay for Douglas County’s share of funding for the center

All revenue from a dedicated \$0.02 Property Tax rate

Decrease in services & supplies due to decrease in Douglas County’s share of funding requirement

# Erosion Control

- ❑ “Pass-thru” for USFS funding for specific erosion control projects in the Tahoe Basin
- ❑ Primarily Federal Burton-Santini grants, augment as received
- ❑ Annual General Fund Transfer of \$5,000 to fund Warrior Way Maintenance

Erosion Control	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	-	179,292	179,292	100.0%
Revenue				
Intergovernmental	-	-	-	-
Transfers In	5,000	5,000	-	-
Total Revenue	5,000	5,000	-	-
Total Revenue	5,000	5,000	-	-
Expenditures				
Operating				
Services & Supplies	5,000	5,000	-	-
Capital	-	-	-	-
Total Operating	5,000	5,000	-	-
Total Expenditures	5,000	5,000	-	-
Net Change in Fund Balance	-	-	-	-
Ending Fund Balance/Reserves				
Contingency	-	-	-	-
Board Designated	-	-	-	-
Reserves	-	179,292	179,292	100.0%
Ending Fund Balance	-	-	-	-
Ending Fund Balance/Reserves	-	179,292	179,292	100.0%

Per the County's auditors' recommendation, the opening fund balance and ending reserves is the value of assets received in the FY13/14 Falcon Capital settlement, including land that is being held for resale.

# 911Emergency Services Fund

911 Emergency Services	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	501,344	697,018	195,674	39.03%
Revenue				
Property Tax	1,190,943	1,193,834	2,891	0.2%
Charges for Service	943,081	997,388	54,307	5.8%
Miscellaneous	500	500	-	0.0%
Transfers In	-	-	-	0.0%
Total Revenue	2,134,524	2,191,722	57,198	2.7%
Total Revenue	2,134,524	2,191,722	57,198	2.7%
Expenditures				
Operating				
Personnel Services	1,525,285	1,574,898	49,613	3.3%
Services & Supplies	528,572	538,572	10,000	1.9%
Total Operating	2,053,857	2,113,470	59,613	2.9%
Total Expenditures	2,053,857	2,113,470	59,613	2.9%
Net Change in Fund Balance	80,667	78,252	(2,415)	
Ending Fund Balance/Reserves				
Contingency	54,993	57,226	2,233	4.1%
Board Designated	22,951	37,797	14,846	64.7%
Reserves	351,921	521,921	170,000	48.3%
Ending Fund Balance	152,146	158,326	6,180	4.1%
Ending Fund Balance/Reserves	582,011	775,270	193,259	33.21%

Provides emergency and non-emergency communications service

Primary revenue is a dedicated, voter-approved override of property tax rate of \$0.0475.

Charges for 911 Emergency Services from user agencies: Sheriff's Office, East Fork Fire Protection District, Tahoe Douglas Fire, Alpine County and Washoe Tribe

Personnel increase due to built in increases for DCEA employees due to current contract and a full year of merit increases and adjustments for the comp & class study

Reserves were increased during FY15-16 from adjusted opening fund balance from FY14-15 results.



# Special Revenue Funds

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Questions/Comments



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# Internal Service Funds

# Internal Service Funds

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- ❑ Risk Management Fund
- ❑ Dental Insurance
- ❑ Motor Pool/ Vehicle Maintenance

*Internal Service Funds account for internal operations that serve other funds or departments on a cost reimbursement basis*

# Risk Management Fund

Risk Management	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	4,140,877	3,161,841	(979,036)	-31.0%
Revenue				
Property Tax	192,725	194,500	1,775	0.9%
Charges for Service	2,801,209	2,826,209	25,000	0.9%
Miscellaneous	3,000	10,000	7,000	70.0%
Total Revenue	2,996,934	3,030,709	33,775	1.1%
Total Revenue	2,996,934	3,030,709	33,775	1.1%
Expenditures			-	
Operating			-	
Personnel Services	101,349	98,120	(3,229)	-3.3%
Services & Supplies	2,887,322	2,887,322	-	0.0%
Total Operating	2,988,671	2,985,442	(3,229)	-0.1%
Total Expenditures	2,988,671	2,985,442	(3,229)	-0.1%
Net Change in Fund Balance	8,263	45,267	37,004	
Ending Fund Balance/Reserves	4,149,140	3,207,108	(942,032)	-29.4%

Established to manage and fund the County's various insurance needs

Accounts for non-Health Insurance premiums, deductibles and related expenses, including worker's compensation, unemployment, PACT and liability insurance

Revenues are from a dedicated Ad Valorem property tax levy of \$.01 and charges to operating departments

Opening Fund Balance and Reserves were reduced due to settlement costs associated with the Tahoe Aviation Settlement approved by the BOCC on December 17, 2015.

# Dental Insurance Fund

Self Insurance - Dental	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	851,210	815,841	(35,369)	-4.16%
Revenue				
Charges for Service	424,000	405,790	(18,210)	-4.29%
Miscellaneous	15,000	10,000	(5,000)	-33.33%
Total Revenue	439,000	415,790	(23,210)	-5.29%
Total Revenue	439,000	415,790	(23,210)	-5.29%
Expenditures				
Operating				
Services & Supplies	436,051	415,790	(20,261)	-4.65%
Total Operating	436,051	415,790	(20,261)	-4.65%
Total Expenditures	436,051	415,790	(20,261)	-4.65%
Net Change in Fund Balance	2,949	-	(2,949)	
Ending Fund Balance/Reserves	854,159	815,841	(38,318)	-4.5%

Provides financing for the County's self insured dental program

Revenue from premiums charged to departments for the County paid portion and from employees for employee contributions

# Motor Pool/Vehicle Maintenance Fund

Motor Pool/ Vehicle Maintenance	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	894,823	691,814	(203,009)	-22.69%
Revenue				
Charges for Service	1,361,826	1,419,412	57,586	4.23%
Miscellaneous	25,000	24,200	(800)	-3.20%
Transfer In	-	25,000	-	0.00%
Total Revenue	1,386,826	1,468,612	81,786	5.90%
Total Revenue	1,386,826	1,468,612	81,786	5.90%
Expenditures				
Operating				
Personnel Services	505,044	500,525	(4,519)	-0.89%
Services & Supplies	717,666	757,502	39,836	5.55%
Capital	206,018	196,044	(9,974)	-4.84%
Total Operating	1,428,728	1,454,071	25,343	1.77%
Total Expenditures	1,428,728	1,454,071	25,343	1.77%
Net Change in Fund Balance	(41,902)	14,541	56,443	
Ending Fund Balance/Reserves	852,921	706,355	(146,566)	-17.2%

Accounts for provision and maintenance of County vehicles

Fund is designed to be self-supporting

Revenues received through departmental charges

Increase in charges for service and services and supplies due to new vehicles added to motor pool



# Internal Service Funds

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Questions/Comments



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# Capital Construction Funds

# Capital Construction Funds

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- ❑ Extraordinary Maintenance
- ❑ Ad Valorem Capital Construction
- ❑ County Construction
- ❑ Regional Transportation-discussed previously under Road Funds

*Funds used to account for the construction or acquisition of fixed assets, such as buildings, equipment and infrastructure*

# Extraordinary Maintenance Fund

Extraordinary Maintenance	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	645,572	653,394	7,822	1.21%
Revenue				
Miscellaneous	700	1,000	300	42.9%
Total Revenue	700	1,000	300	42.9%
<b>Total Revenue</b>	<b>700</b>	<b>1,000</b>	<b>300</b>	<b>42.9%</b>
Expenditures				
Operating	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	700	1,000	300	
Ending Fund Balance/Reserves	646,272	654,394	8,122	1.26%

Established in FY 98-99

Provides extraordinary maintenance, repair or improvement of County Facilities and Infrastructure in accordance with NRS 354.611

# Ad Valorem Capital Projects Fund

Ad Val Capital Projects	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	3,323,317	3,470,563	147,246	4.43%
Revenue				
Property Tax	1,253,625	1,286,667	33,042	2.6%
Miscellaneous	10,000	10,000	-	0.0%
Total Revenue	1,263,625	1,296,667	33,042	2.6%
<b>Total Revenue</b>	<b>1,263,625</b>	<b>1,296,667</b>	<b>33,042</b>	<b>2.6%</b>
Expenditures				
Operating				
Miscellaneous	91,641	91,863	222	0.2%
Total Operating	91,641	91,863	222	0.2%
Non-Operating				
Transfers Out	1,042,500	1,066,348	23,848	2.3%
Total Non-Operating	1,042,500	1,066,348	23,848	2.3%
<b>Total Expenditures</b>	<b>1,134,141</b>	<b>1,158,211</b>	<b>24,070</b>	<b>2.1%</b>
Net Change in Fund Balance	129,484	138,456	8,972	
Ending Fund Balance/Reserves	3,452,801	3,609,019	156,218	4.52%

Established per NRS 354.59815 to fund County wide capital projects

Revenues received from dedicated Ad Valorem property tax rate of \$.05

Distribution to towns for capital projects per NRS 354.59815(2).

Transfer out to debt service fund for 2013 Community Center Bonds

# County Construction Fund

County Construction	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	1,514,589	997,080	(517,509)	-34.17%
Revenue				
Licenses & Permits	300,000	300,000	-	-
Miscellaneous	2,000	2,000	-	-
Transfers In	50,000	50,000	-	-
Total Revenue	352,000	352,000	-	-
Total Revenue	352,000	352,000	-	-
Expenditures				
Operating				
Services & Supplies	252,000	252,000	-	-
Capital	50,000	50,000	-	-
Total Operating	302,000	302,000	-	-
Total Expenditures	302,000	302,000	-	-
Net Change in Fund Balance	50,000	50,000	-	
Ending Fund Balance/Reserves	1,564,589	1,047,080	(517,509)	-33.08%

Created by the Board of Commissioners to fund necessary capital items

Revenues of \$300,000 from Gaming each year:

\$200,000 for technology investments

\$100,000 for building maintenance

Reduction in beginning fund balance and ending reserves due to completed projects and use of available funds for projects



# Capital Construction Funds

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Questions/Comments



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# Debt Service Fund

# Debt Service Fund

County Debt	2015-16 Adopted	2016-17 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	1,701,451	1,441,989	(259,462)	-15.25%
Revenue				
Transfer In	1,765,351	1,794,469	29,118	1.65%
Total Revenue	1,765,351	1,794,469	29,118	1.65%
Total Revenue	1,765,351	1,794,469	29,118	1.65%
Expenditures				
Operating				
Services & Supplies	1,400	1,400	-	-
Total Operating	1,400	1,400	-	0.00%
Non-Operating				
Debt Service	2,024,778	2,021,072	(3,706)	-0.18%
Total Non-Operating	2,024,778	2,021,072	(3,706)	-0.18%
Total Expenditures	2,026,178	2,022,472	(3,706)	-0.18%
Net Change in Fund Balance	(260,827)	(228,003)	32,824	-12.58%
Ending Fund Balance/Reserves	1,440,624	1,213,986	(226,638)	-15.73%

Accounts for resources that are restricted, committed, or assigned to expenditures for the payment of principal and interest on long term debt

Does not account for Enterprise Fund debt

Revenue collected via transfer in from the fund that provides the resources to pay the debt



# Debt Service Fund

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Questions/Comments



# End of Day One

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## Next Step Budget Workshop Day 2, Tomorrow

- Tentative FY 2016-17 Budgets:
  - East Fork Fire Protection District Funds
  - Enterprise Funds
  - Special Revenue Funds:
    - Room Tax Fund
    - Senior Services Fund
    - Social Services Funds